

# Wauponsee Township Board Meeting Minutes

## March 15, 2023

The regular scheduled meeting of the Board of Trustees of Wauponsee Township of Grundy County, the State of Illinois, was held on the above date via internet connection and in person presence for the purpose of conducting normal business. Supervisor Wiesbrook opened the meeting at 7:00 pm. The Pledge of Allegiance to the flag followed immediately.

The meeting attendance roll call results are shown below.

Trustees:	Jeff Carr	Physically Present
	Andy Chandler	Physically Present
	Russ Higgins	Physically Present
	Gary Lowery	Physically Present
Supervisor:	Ed Wiesbrook	Electronically Present*
Road Commissioner:	Bucky Phillips	Physically Present
Township Clerk	Scot Hastings	Physically Present

\*Allowed under SB 2135-PA101-640

(Note: the meeting was recorded audio and video in accordance with Public Act 101-0640.)

Residents Present:

Sharon Kimes

Public Comment/Statements

None

### Approval of Minutes

Meeting minutes for the February 15th meeting was presented. A motion to approve the minutes was made by Trustee Higgins and seconded by Trustee Chandler.

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote.

### Approval of Claims

Supervisor Wiesbrook reviewed the claims with the Board. A motion was made by Trustee Lowery and seconded by Trustee Carr to authorize the Wauponsee Township Fund claims as presented.

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote. The claim details are listed on the attachment to these minutes.

Road Commissioner Phillips reviewed the list of claims with the Board. A motion was made by Trustee Chandler and seconded by Trustee Higgins to authorize the Wauponsee Township Road and Bridge Fund claims as presented.

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote. The claim details are listed on the attachment to these minutes.

Supervisor's Report

Supervisor Wiesbrook presented the following report:

- Went over bank statements and reconciled to Quicken
- Went over YTD comparison
  - GA revenue down due to lower levy
  - Overall down \$2000.00 compared to last year

Road Commissioner's Report

Commissioner Phillips presented the following report:

- Went over YTD and comparison to Budget

A motion was made by Trustee Carr and seconded by Trustee Higgins to approve the Supervisor's and Commissioner's reports as presented.

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote.

Clerk's Report

The Clerk summarized the upcoming reports that will be coming due and went over items for annual town meeting

A motion was made by Trustee Lowery and seconded by Trustee Chandler to approve the Clerk's report as presented.

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote.

### New Business

- Decennial Committee

Discussed the purpose of committee and members of committee. Supervisor and Commissioner to identify potential members.

- Yearly Audit

Discussed using audit committee to review financials vs audit firm

- Annual Meeting Agenda

Went over agenda for annual meeting

A motion was made by Trustee Carr and seconded by Trustee Higgins to approve the agenda as presented.

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote.

- Calendar for next years meeting

Went over calendar of next years meeting dates, will stay with the 3<sup>rd</sup> Wednesday of each month with the exception of the annual meeting

A motion was made by Trustee Chandler and seconded by Trustee Higgins to approve the calendar as presented.

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote.

#### Old Business

None

#### Adjournment

Being no further business, Trustee Lowery made a motion to adjourn the meeting. Trustee Chandler seconded the motion.

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote.

The meeting was adjourned at 8:25 PM.

Meeting minutes approved on April 11, 2023

Jeffery C. Carr Trustee

Russel Higgins Trustee

Andrew H. Chandler Trustee

----- Trustee

Edward J. Wiesbrook Supervisor

Jan Ho Township Clerk

## Ed Wiesbrook

**From:** Tanya Downey <Tanya@KenGoodwinCPA.net>  
**Sent:** Thursday, March 2, 2023 4:10 PM  
**To:** Ed Wiesbrook  
**Subject:** Town payroll  
**Attachments:** Town March 941 payment.pdf; Town March IL 941 payment.pdf; PAYROLL.PDF

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Ed,

Town payroll is attached.

Payroll deposits will be deducted on 3/3 for the following amounts:

	Withheld	Employer	Combined
Federal - 1549.64			
SS - 631.04	315.52	315.52	
MC - 147.60	73.80	73.80	
Fed - 771.00	771.00		
	<u>1160.32</u>	<u>389.32</u>	<u>1549.64</u>
State - 246.96	246.96		246.96
		Payroll taxes	<u>1796.60</u>

Thanks,  
Tanya

02/2023

Rpt B,2 Page 1

15:41:50

Report Date: 03/02/2023 Thru: 03/02/2023

Date	Sta	Gross	MCWH	SSWH	FITW	SITW	OtherPay	Net
<b>Carr, Jeff</b>								
03/02	A10	100.00	1.45	6.20	0.00	4.95	0.00	87.40
total		100.00	1.45	6.20	0.00	4.95	0.00	87.40
<b>Chandler, Andrew</b>								
03/02	A10	100.00	1.45	6.20	0.00	4.95	0.00	87.40
total		100.00	1.45	6.20	0.00	4.95	0.00	87.40
<b>Hastings, Scot T.</b>								
03/02	A10	492.83	7.15	30.56	200.00	24.40	0.00	230.72
total		492.83	7.15	30.56	200.00	24.40	0.00	230.72
<b>Lowery, Gary</b>								
03/02	A10	100.00	1.45	6.20	0.00	0.00	0.00	92.35
total		100.00	1.45	6.20	0.00	0.00	0.00	92.35
<b>Phillips, Rodney</b>								
03/02	A10	3021.30	43.81	187.32	71.00	149.55	0.00	2569.62
total		3021.30	43.81	187.32	71.00	149.55	0.00	2569.62
<b>Wiesbrook, Edward D.</b>								
03/02	A10	1274.85	18.49	79.04	500.00	63.11	0.00	614.21
total		1274.85	18.49	79.04	500.00	63.11	0.00	614.21
<b>Total</b>		<b>5088.98</b>	<b>73.80</b>	<b>315.52</b>	<b>771.00</b>	<b>246.96</b>	<b>0.00</b>	<b>3681.70</b>

payroll tax 1796.60  
Total payroll 5478.30

TC 2



MORRIS  
202 E WASHINGTON ST  
MORRIS, IL 60450-9998  
(800)275-8777

02/25/2023

11:29 AM

Product	Qty	Unit Price	Price
---------	-----	------------	-------

First-Class Mail® Large Envelope	1		\$1.74
Danville, IL 61832			
Weight: 0 lb 2.50 oz			
Estimated Delivery Date			
Mon 02/27/2023			

Grand Total: \$1.74

Credit Card Remit \$1.74

Card Name: MasterCard  
Account #: XXXXXXXXXXXX8248  
Approval #: 824216  
Transaction #: 510  
AID: A0000000042203 Chip  
AL: Debit  
PIN: Not Required

Preview your Mail  
Track your Packages  
Sign up for FREE @  
<https://informedelivery.usps.com>

All sales final on stamps and postage.  
Refunds for guaranteed services only.  
Thank you for your business.

Tell us about your experience.  
Go to: <https://postalexperience.com/Pos>  
or scan this code with your mobile device.



or call 1-800-410-7420.

UFN: 165292-0450  
Receipt #: 840-56040041-1-6839333-2  
Clerk: 06

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Mail TOIRMA  
insurance report

TC 3





# Township Officials of ILLINOIS

Helping Build Strong Townships since 1907

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## Preparing for the Annual Town Meeting



Share this program:

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### JUMP TO:

[Summary](#) [Presenters](#) [How to Attend](#) [More](#)

**Wednesday, March 15, 2023**

12PM CENTRAL

(10:00 PT / 1:00 ET)

Copy to Calendar:



Reminder: Adding to your calendar does not register you for the webinar.

### Price

\$25 for Participant

60 minutes

### Publisher

Township Officials of Illinois

### Subjects

Annual Town Meeting

### Questions

Already Registered? Refer to confirmation e-mail for connection instructions.

Something else? Please consult our FAQ page. If you're unable to find the answer you need, please call 737-201-2059 (M-F, 8am-6pm CT) or e-mail customer service.

## Summary

TC 4

# TF + EA Accounts Itemized Categories - Mar 2023

3/1/2023 through 3/31/2023

3/12/2023

Date Account Num Description Tag Memo Clr Amount

## INCOME

### TF Revenue

#### Interest & Dividends

3/13/2023

TF Che... DEP TOIRMA

dividend

1,007.32  
1,007.32

#### Pers. Prop. Replacement Tax

3/13/2023

TF Che... IL Dept Of Revenue PPRT

deposit

576.32  
576.32

## EXPENSES

### TF Expenditures

#### Admin

#### Other Expenditures

#### Miscellaneous

3/15/2023

TF Che... Debit Township Officials Of Illinois

Preparing for the Annual To...

#### Personnel

#### Emp. Tax Withheld

3/2/2023

TF Che... 4004 ...Jeff Carr

SS

-5,503.30  
-5,503.30  
-5,503.30  
-25.00  
-25.00  
-25.00  
-25.00  
-5,478.30  
0.00

3/2/2023

TF Che... 4005 ...Andrew Chandler

SS

3/2/2023

TF Che... 4006 ...Scot Hastings

SS

3/2/2023

TF Che... 4007 ...Gary Lowery

SS

3/2/2023

TF Che... 4008 ...Rodney Phillips

SS

200.00  
24.40  
6.20  
1.45  
187.32  
43.81

claim for postage was paid in Feb with debit card

TC5

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3/12/2023

## Itemized Categories - Mar 2023

3/1/2023 through 3/31/2023

Page 2

Date	Account Num	Description	Tag	Memo	Clr	Amount
3/2/2023	TF Che... 4010	...Edward Wiesbrook		Fed Income Tax		71.00
				IL Inomnce Tax		149.55
				Soical Security		79.04
				Medicare		18.49
				Fed Income Tax		500.00
				IL Income Tax		63.11
3/3/2023	TF Che...	...IRS Usat taxpymt				-1,160.32
3/3/2023	TF Che...	Il Dept Of Reven Edi Pymnts		Town Fund IL tax withheld		-246.96
<b>Employment taxes</b>						
3/3/2023	TF Che...	...IRS Usat taxpymt				-389.32
						-389.32
<b>Salaries</b>						
3/2/2023	TF Che... 4004	...Jeff Carr				-5,088.98
3/2/2023	TF Che... 4005	...Andrew Chandler				-100.00
3/2/2023	TF Che... 4006	...Scot Hastings		gross		-100.00
3/2/2023	TF Che... 4007	...Gary Lowery				-492.83
3/2/2023	TF Che... 4008	...Rodney Phillips				-100.00
3/2/2023	TF Che... 4010	...Edward Wiesbrook				-3,021.30
3/2/2023	TF Che... 4010	...Edward Wiesbrook				-1,274.85
<b>OVERALL TO...</b>						<b>-4,495.98</b>

TL 6

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# TOWNSHIP HIGHWAY COMMISSIONER'S MONTHLY REPORT TO COUNTY ENGINEER

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County of **GRUNDY**  
**WAUPONSEE** Township

To: ERIC GIBSON, County Engineer  
245 North Illinois Route 47  
Morris, Illinois 60450

Month of **MARCH 2023**

Date	Order No.	Payable to	For What	General Road & Bridge Fund
3/10/2023	4068	Comcast	tv,phone,internet	\$ 325.73
3/10/2023	4069	Verizon	cell phone	\$ 147.78
3/10/2023	4070	ComEd	Acct.#9359639007 North Bldg.	\$ 65.94
3/10/2023	4071	ComEd	Acct. #2607121042 South Bldg.	\$ 183.29
3/10/2023	4072	Nicor Gas	acct. #19-66-71-2000 0 North Bldg.	\$ 274.83
3/10/2023	4073	Nicor Gas	acct. #8627200289 9-South Bldg.	\$ 508.59
3/10/2023	4074	Nuway Disposal	cust #20-2679122 dumpster	\$ 57.66
3/10/2023	4075	Grundy County Highway Dept.	Road Signs	\$ 609.88
3/10/2023	4076	Megan Valdivia	clean office x 2 2.21.23 & 3.10.23	\$ 120.00
3/10/2023	4077	Ben Petro	Truck 4 hydraulic leak	\$ 100.00
3/10/2023	online	Bankcard Processing Center	gas, stamps, office & shop supplies, paint, tie down straps, heater knobs, flags, signs	\$ 601.40
3/10/2023		Employment Tax	SS \$29.76/MC \$6.96/SWT \$11.88	\$ 48.60
3/10/2023	4067	Sharon Kimes	Gross \$240.00/MC \$3.48/SS \$14.88/SWT \$11.88	\$ 209.76
Monthly Total				\$ 3,253.46

## Monthly Summary Of Receipts, Expenditures, & Balances

Beginning Month Balance	
Receipts During Month	\$ 3,253.46
Ending Month Balance	\$ (3,253.46)

Attest Scot Hastings  
(Scot Hastings)

Signed Rodney O. Phillips  
(Rodney O. Phillips)

3/12/2023

Date

Account

Num

Description

Tag

Memo

Cir

Amount

Page 1

# *R & B Accounts* Itemized Categories - Mar 2023

3/1/2023 through 3/31/2023

## INCOME

### R&B Replacement Tax

3/13/2023

R&amp;B Check... DEP

IL Dept Of Revenue PPRT

deposit

2,851.45

1,744.45

1,744.45

### R&B TOIRMA Dividend

3/13/2023

R&amp;B Check... DEP

TOIRMA

dividend

1,107.00

1,107.00

## EXPENSES

### R&B Admin Commodities

#### Office Supplies

3/10/2023

R&amp;B Check... Onlin... Bank Card Processing Ce...

stamps

-63.00

-63.00

### R&B Admin Contractual Services

#### Telephone

3/10/2023

R&amp;B Check... 4068 Comcast

phone/internet/tv

-473.51

-473.51

3/10/2023

R&amp;B Check... 4069 Verizon

942005006-00001

-147.78

-147.78

### R&B Maint Commodities

#### Equipment

3/10/2023

R&amp;B Check... 4077 Ben Petro

Invoice INV0140

-205.96

-205.96

3/10/2023

R&amp;B Check... Onlin... Bank Card Processing Ce...

tie down straps

-73.80

-73.80

heater knobs

-32.16

-32.16

#### Gasoline

3/10/2023

R&amp;B Check... Onlin... Bank Card Processing Ce...

Gas

-102.65

-102.65

#### Operating Supplies

3/10/2023

R&amp;B Check... Onlin... Bank Card Processing Ce...

white marking pen

-90.92

-90.92

jack stands

-84.98

-84.98

#### Road

3/10/2023

R&amp;B Check... Onlin... Bank Card Processing Ce...

signs

-238.87

-238.87

### R&B Maint Contractual Services

#### Building

3/10/2023

R&amp;B Check... 4076 Megan Valdivia

Clean Office x 2

-120.00

-120.00

-1,820.19

-1,820.19

-3,253.46

-3,253.46

## 3/1/2023 through 3/31/2023

Date	Account	Num	Description	Tag	Memo	Cir	Amount
Road							-609.88
3/10/2023	R&B Check...	4075	Grundy County Highway D...	Signs			-609.88
Utilities							-1,090.31
3/10/2023	R&B Check...	4070	Com Ed - North Building		935639007		-65.94
3/10/2023	R&B Check...	4071	Com Ed - South Building		2607121042		-183.29
3/10/2023	R&B Check...	4072	Nicor Gas - North Building		Natural Gas		-274.83
3/10/2023	R&B Check...	4073	Nicor Gas - South Building		Natural Gas		-508.59
3/10/2023	R&B Check...	4074	Nuway Disposal		Monthly charge for dumpster		-57.66
R&B Maint Personnel							-258.36
Salaries							-258.36
Emp. Tax Withheld							0.00
3/2/2023	R&B Check...	4067	Sharon Kimes		Medicare Tax Withheld		3.48
					Social Security Tax Withheld		14.88
					Federal Income Tax Withheld		0.00
					IL Income Tax Withheld		11.88
3/3/2023	R&B Check...		IRS Usataxpymt R&B				-18.36
3/3/2023	R&B Check...		Il Dept Of Reven Edi Pymnts		R&B IL tax withheld		-11.88
Employment Taxes							-18.36
3/3/2023	R&B Check...		IRS Usataxpymt R&B				-18.36
Other R&B Maint Personnel:Salaries							-240.00
3/2/2023	R&B Check...	4067	Sharon Kimes				-240.00
OVERALL TO...							-402.01



# OLD NATIONAL BANK

P. O. Box 718  
Evansville, IN 47705

COMBINED STATEMENT	
ACCOUNT INFORMATION	
DATE	02/28/2023
ACCOUNT NUMBER	[REDACTED]

PAGE 1 OF 2

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00016686 FP264303012316051600 05 000000000 0116377 003

WAUPONSEE TOWNSHIP  
GENERAL ASSISTANCE  
PO BOX 969  
MORRIS IL 60450-0969

CLIENT CARE CONTACT INFORMATION	
	Client Care: 800-731-2265
	Visit us Online: <a href="http://www.oldnational.com">www.oldnational.com</a>
	Written Inquiries: P. O. Box 419 Evansville, IN 47703

00016686 0492825 0001-0002

SUMMARY OF ACCOUNTS		
Type of Account	Account Number	Current Balance
Deposits		
PUBLIC FUNDS INTEREST CHECKING	[REDACTED]	\$27,355.29
CERTIFICATE OF DEPOSIT Matures on 04/04/23	[REDACTED]	\$41,242.92
Total of Your Deposits		\$68,598.21

PUBLIC FUNDS INTEREST CHECKING	501966014
--------------------------------	-----------

ACCOUNT SUMMARY		
Previous Statement Balance	01/31/2023	\$27,354.87
Deposits/Credits	0	\$0.00
Withdrawals/Debits	0	\$0.00
Total Service Charges		\$0.00
Interest Paid		\$0.42
Current Statement Balance	02/28/2023	\$27,355.29
Days in Statement Period	28	

OVERDRAFT CHARGES SUMMARY		
	THIS CYCLE	YEAR TO DATE 2023
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

DEPOSITS AND OTHER CREDITS		
DATE	TRACER TRANSACTION DESCRIPTIONS	AMOUNT
02/28	999 INTEREST PAYMENT	\$0.42



[www.oldnational.com](http://www.oldnational.com)

00016686 0492825 0001-0002 FP264303012316051600 05 L 00116377

SR #1

# Gen Assistance Checking

## Reconciliation Summary

### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:

27,354.87

Checks and Payments	0	Items
Deposits and Other Credits	0	Items
Service Charge	0	Items
Interest Earned	1	Item

0.00
0.00
0.00
0.42

Ending Balance of Bank Statement:

27,355.29

### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:

27,355.29

Checks and Payments	0	Items
Deposits and Other Credits	0	Items

0.00
0.00

Register Balance as of 3/8/2023:

Checks and Payments	0	Items
Deposits and Other Credits	0	Items

27,355.29
0.00
0.00

Register Ending Balance:

27,355.29

SR 2

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# Gen Assistance CD

## Reconciliation Summary

### BANK STATEMENT -- CLEARED TRANSACTIONS:

#### Previous Balance:

40,434.24

Checks and Payments	0	Items
Deposits and Other Credits	1	Item
Service Charge	0	Items
Interest Earned	0	Items

0.00

808.68

0.00

0.00

#### Ending Balance of Bank Statement:

41,242.92

### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

#### Cleared Balance:

41,242.92

Checks and Payments	0	Items
Deposits and Other Credits	0	Items

0.00

0.00

#### Register Balance as of 2/28/2023:

41,242.92

Checks and Payments	0	Items
Deposits and Other Credits	0	Items

0.00

0.00

#### Register Ending Balance:

41,242.92

SR 3

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# OLD NATIONAL BANK

P. O. Box 718  
Evansville, IN 47705

## COMBINED STATEMENT

## ACCOUNT INFORMATION

DATE 02/28/2023  
ACCOUNT NUMBER [REDACTED]

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00000042 FP264303012316051600 06 000000000 0117208 006

WAUPONSEE TOWNSHIP  
TOWN FUND  
PO BOX 969  
MORRIS IL 60450-0969

## CLIENT CARE CONTACT INFORMATION

Client Care: 800-731-2265  
 Visit us Online: [www.oldnational.com](http://www.oldnational.com)  
 Written Inquiries: P. O. Box 419  
Evansville, IN 47703

## SUMMARY OF ACCOUNTS

Type of Account	Account Number	Current Balance
<b>Deposits</b>		
PUBLIC FUNDS INTEREST CHECKING	[REDACTED]	\$90,300.91
SELECT PUBLIC FDS SAV		\$5,012.97
<b>Total of Your Deposits</b>		<b>\$95,313.88</b>

**PUBLIC FUNDS INTEREST CHECKING** **601367014**

## ACCOUNT SUMMARY

Previous Statement Balance	01/31/2023	\$95,928.51
Deposits/Credits	1	\$148.48
Withdrawals/Debits	13	-\$5,777.49
Total Service Charges		\$0.00
Interest Paid		\$1.41
Current Statement Balance	02/28/2023	\$90,300.91
Days in Statement Period	28	

## OVERDRAFT CHARGES SUMMARY

	THIS CYCLE	YEAR TO DATE 2023
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

## DEPOSITS AND OTHER CREDITS

DATE	TRACER	TRANSACTION DESCRIPTIONS	AMOUNT
02/27	2700000	Deposit	\$148.48 ✓
02/28	999	INTEREST PAYMENT	\$1.41 ✓



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00000042 0497129 0001-0005 FP264303012316051600 06 L 00117208

SR 4

00000042 0497129 0001-0005

Reconciliation Summary

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:

Checks and Payments	13	Items
Deposits and Other Credits	1	Item
Service Charge	0	Items
Interest Earned	1	Item

95,928.51
-5,777.49
148.48
0.00
1.41
90,300.91

Ending Balance of Bank Statement:

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:

Checks and Payments	0	Items
Deposits and Other Credits	0	Items

90,300.91
0.00
0.00

Register Balance as of 2/28/2023:

Checks and Payments	8	Items
Deposits and Other Credits	0	Items

90,300.91
-5,478.30
0.00

Register Ending Balance:

84,822.61
-----------

SR 5

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# Town Fund Savings

## Reconciliation Summary

### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:

5,012.84

Checks and Payments	0	Items
Deposits and Other Credits	0	Items
Service Charge	0	Items
Interest Earned	1	Item

0.00  
0.00  
0.00  
0.13

Ending Balance of Bank Statement:

5,012.97

### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:

5,012.97

Checks and Payments	0	Items
Deposits and Other Credits	0	Items

0.00  
0.00

Register Balance as of 2/28/2023:

5,012.97

Checks and Payments	0	Items
Deposits and Other Credits	0	Items

0.00  
0.00

Register Ending Balance:

5,012.97

SR6

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# OLD NATIONAL BANK

P. O. Box 718  
Evansville, IN 47705

## COMBINED STATEMENT

## ACCOUNT INFORMATION

DATE 02/28/2023  
ACCOUNT NUMBER [REDACTED]

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00000041 FP264303012316051600 06 000000000 0117207 007

WAUPONSEE TOWNSHIP  
ROAD & BRIDGE FUND & DISTRICT  
PO BOX 969  
MORRIS IL 60450-0969

## CLIENT CARE CONTACT INFORMATION

Client Care: 800-731-2265  
 Visit us Online: [www.oldnational.com](http://www.oldnational.com)  
 Written Inquiries: P. O. Box 419  
Evansville, IN 47703

## SUMMARY OF ACCOUNTS

Type of Account	Account Number	Current Balance
<b>Deposits</b>		
PUBLIC FUNDS INTEREST CHECKING	[REDACTED]	\$454,234.14
SELECT PUBLIC FDS SAV	[REDACTED]	\$13,043.66
<b>Total of Your Deposits</b>		<b>\$467,277.80</b>

**PUBLIC FUNDS INTEREST CHECKING**

**601308018**

## ACCOUNT SUMMARY

Previous Statement Balance	01/31/2023	\$549,272.83
Deposits/Credits	0	\$0.00
Withdrawals/Debits	16	-\$95,046.75
Total Service Charges		\$0.00
Interest Paid		\$8.06
Current Statement Balance	02/28/2023	\$454,234.14
Days in Statement Period	28	

## OVERDRAFT CHARGES SUMMARY

	THIS CYCLE	YEAR TO DATE 2023
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

## DEPOSITS AND OTHER CREDITS

DATE	TRACER TRANSACTION DESCRIPTIONS	AMOUNT
02/28	999 INTEREST PAYMENT	\$8.06



[www.oldnational.com](http://www.oldnational.com)

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00000041 0497122 0001-0006

# Road & Bridge Savings Reconciliation Summary

## BANK STATEMENT -- CLEARED TRANSACTIONS:

### Previous Balance:

13,043.33
0.00
0.00
0.00
0.33

Checks and Payments	0	Items
Deposits and Other Credits	0	Items
Service Charge	0	Items
Interest Earned	1	Item

### Ending Balance of Bank Statement:

13,043.66
-----------

## YOUR RECORDS -- UNCLEARED TRANSACTIONS:

### Cleared Balance:

13,043.66
0.00
0.00

Checks and Payments	0	Items
Deposits and Other Credits	0	Items

### Register Balance as of 2/28/2023:

13,043.66
0.00
0.00

Checks and Payments	0	Items
Deposits and Other Credits	0	Items

### Register Ending Balance:

13,043.66
-----------

# Road & Bridge Checking

## Reconciliation Summary

### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:				549,272.83
Checks and Payments	16	Items		
Deposits and Other Credits	0	Items		-95,046.75
Service Charge	0	Items		0.00
Interest Earned	1	Item		0.00
Ending Balance of Bank Statement:				454,234.14

### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:				454,234.14
Checks and Payments	1	Item		
Deposits and Other Credits	0	Items		-174.80
				0.00
Register Balance as of 2/28/2023:				454,059.34
Checks and Payments	3	Items		-258.36
Deposits and Other Credits	0	Items		0.00
Register Ending Balance:				453,800.98

5R9

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# TF + GA Accounts

## Income/Expense Comparison by Category

4/1/2021 through 3/31/2023

3/12/2023

Page 1

Category	4/1/2021- 3/31/2022	4/1/2022- 3/31/2023	Amount Difference
<b>INCOME</b>			
<b>Gen Assist Revenue</b>			
Interest	798.37	813.74	15.37
Property Tax	596.23	99.21	-497.02
TOTAL Gen Assist Revenue	1,394.60	912.95	-481.65
<b>TF Revenue</b>			
Highway Super. Salary Reimb.	19,514.58	19,514.58	0.00
Interest & Dividends	439.79	445.07	5.28
Miscellaneous	8,798.36	0.00	-8,798.36
Pers. Prop. Replacement Tax	5,371.87	8,111.22	2,739.35
Property Tax	56,159.26	60,134.59	3,975.33
Rents Received	5,000.00	5,000.00	0.00
TOTAL TF Revenue	95,283.86	93,205.46	-2,078.40
<b>TOTAL INCOME</b>	<b>96,678.46</b>	<b>94,118.41</b>	<b>-2,560.05</b>

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per budget

IL Dept of Emp Security  
IDOR

### EXPENSES

#### Gen Assist Expenditures

##### Admin

Commodities	150.00	75.25	74.75
Contractual Services	5.00	0.00	5.00
Training	100.00	0.00	100.00
TOTAL Contractual Services	105.00	0.00	105.00
TOTAL Admin	255.00	75.25	179.75

##### Home Relief

##### Contractual Services

Shelter	0.00	515.00	-515.00
TOTAL Contractual Services	0.00	515.00	-515.00
TOTAL Home Relief	0.00	515.00	-515.00
TOTAL Gen Assist Expenditures	255.00	590.25	-335.25

#### TF Expenditures

##### Admin

##### Contractual Services

Accounting	130.00	0.00	130.00
Audit	474.00	495.00	-21.00
Bank & Other Fees	0.00	75.25	-75.25
Payroll Fees	973.59	440.87	532.72
TOTAL Accounting	1,577.59	1,011.12	566.47
Dues	431.94	336.94	95.00
Liability Insurance	2,884.00	2,884.00	0.00
Postage	0.00	63.18	-63.18

order checks

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# Income/Expense Comparison by Category

4/1/2021 through 3/31/2023

3/12/2023

Page 2

Category	4/1/2021- 3/31/2022	4/1/2022- 3/31/2023	Amount Difference
Publishing	153.76	0.00	153.76
TOTAL Contractual Services	5,047.29	4,295.24	752.05
<b>Other Expenditures</b>			
Miscellaneous	0.00	40.00	-40.00
TOTAL Other Expenditures	0.00	40.00	-40.00
<b>Personnel</b>			
Emp. Tax Withheld	0.00	0.00	0.00
Employment taxes	4,740.68	4,725.39	15.29
Salaries	61,967.76	61,767.76	200.00
TOTAL Personnel	66,708.44	66,493.15	215.29
TOTAL Admin	71,755.73	70,828.39	927.34
Void Checks	0.00	0.00	0.00
TOTAL TF Expenditures	71,755.73	70,828.39	927.34
<b>TOTAL EXPENSES</b>	<b>72,010.73</b>	<b>71,418.64</b>	<b>592.09</b>
<b>OVERALL TOTAL</b>	<b>24,667.73</b>	<b>22,699.77</b>	<b>-1,967.96</b>

25

seminars

Better than  
what I  
expected

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# Income/Expense Comparison by Category

4/1/2021 through 3/31/2023

3/13/2023

Page 1

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Category	4/1/2021- 3/31/2022	4/1/2022- 3/31/2023	Amount Difference
<b>INCOME</b>			
R&B Interest Income	73.01	90.30	17.29
R&B Miscellaneous Income <i>Equip sold</i>	40,294.26	0.00	-40,294.26
R&B Property Tax	428,446.81	450,476.83	22,030.02
R&B Replacement Tax	16,258.41	24,550.24	8,291.83
R&B TOIRMA Dividend	1,107.00	1,107.00	0.00
<b>TOTAL INCOME</b>	<b>486,179.49</b>	<b>476,224.37</b>	<b>-9,955.12</b>

## EXPENSES

### R&B Admin - Personnel

Salaries	19,514.58	19,514.58	0.00
<b>TOTAL R&amp;B Admin - Personnel</b>	<b>19,514.58</b>	<b>19,514.58</b>	<b>0.00</b>

### R&B Admin Capital Outlay

Equipment	0.00	0.00	0.00
<b>TOTAL R&amp;B Admin Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### R&B Admin Commodities

Office Supplies	456.56	702.10	-245.54
<b>TOTAL R&amp;B Admin Commodities</b>	<b>456.56</b>	<b>702.10</b>	<b>-245.54</b>

### R&B Admin Contractual Services

Accounting Service	0.00	130.00	-130.00
Paychex	719.77	0.00	719.77
<b>TOTAL Accounting Service</b>	<b>719.77</b>	<b>130.00</b>	<b>589.77</b>
Contract Payment	6,725.66	6,490.28	235.38
General Insurance	7,417.00	7,417.00	0.00
Postage	113.00	0.00	113.00
Publishing	0.00	51.46	-51.46
Telephone	4,678.07	5,362.82	-684.75
Training	100.00	109.95	-9.95
<b>TOTAL R&amp;B Admin Contractual Serv...</b>	<b>19,753.50</b>	<b>19,561.51</b>	<b>191.99</b>

### R&B Admin Other

Miscellaneous Expencc	1,245.94	213.21	1,032.73
<b>TOTAL R&amp;B Admin Other</b>	<b>1,245.94</b>	<b>213.21</b>	<b>1,032.73</b>

### R&B Maint Capital Outlay

Building	0.00	305.00	-305.00
Equipment <i>Truck last month</i>	0.00	90,620.00	-90,620.00
Vehicle <i>Truck last year</i>	161,574.58	0.00	161,574.58
<b>TOTAL R&amp;B Maint Capital Outlay</b>	<b>161,574.58</b>	<b>90,925.00</b>	<b>70,649.58</b>

### R&B Maint Commodities

Building <i>prep lot for hoop Bldg</i>	5,221.99	667.00	4,554.99
Diesel Fuel	4,309.76	3,073.84	1,235.92

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# Income/Expense Comparison by Category

4/1/2021 through 3/31/2023

3/13/2023

Page 2

Category	4/1/2021- 3/31/2022	4/1/2022- 3/31/2023	Amount Difference
Equipment	3,374.28	7,578.49	-4,204.21
Gasoline	1,959.32	1,582.03	377.29
Lubricants	53.52	1,028.07	-974.55
Operating Supplies	755.80	179.06	576.74
Road	8,789.78	9,601.24	-811.46
Snow Removal	6,138.49	268.84	5,869.65
Vehicle	2,168.97	1,498.66	670.31
<b>TOTAL R&amp;B Maint Commodities</b>	<b>32,771.91</b>	<b>25,477.23</b>	<b>7,294.68</b>
<b>R&amp;B Maint Contractual Services</b>			
Bridge	0.00	1,620.00	-1,620.00
Building <i>Demolish old Town Hall</i>	18,432.79	7,295.71	11,137.08
Contract Payment	3,823.30	2,058.15	1,765.15
Equipment	125.00	295.26	-170.26
Rentals	7,500.00	2,740.00	4,760.00
Road <i>Some deferred from prior year</i>	43,154.38	322,972.07	-279,817.69
Snow Removal	5,876.05	4,390.29	1,485.76
Utilities	5,449.21	7,595.93	-2,146.72
Vehicle	36.00	1,401.35	-1,365.35
<b>TOTAL R&amp;B Maint Contractual Servi...</b>	<b>84,396.73</b>	<b>350,368.76</b>	<b>-265,972.03</b>
<b>R&amp;B Maint Other</b>			
Miscellaneous Expencc	1,094.33	0.00	1,094.33
<b>TOTAL R&amp;B Maint Other</b>	<b>1,094.33</b>	<b>0.00</b>	<b>1,094.33</b>
<b>R&amp;B Maint Personnel</b>			
Salaries	14,002.41	7,319.39	6,683.02
Emp. Tax Withheld	0.00	0.00	0.00
Employment Taxes	1,282.44	559.94	722.50
<b>TOTAL Salaries</b>	<b>15,284.85</b>	<b>7,879.33</b>	<b>7,405.52</b>
<b>TOTAL R&amp;B Maint Personnel</b>	<b>15,284.85</b>	<b>7,879.33</b>	<b>7,405.52</b>
R&B Void Checks	0.00	0.00	0.00
<b>TOTAL EXPENSES</b>	<b>336,092.98</b>	<b>514,641.72</b>	<b>-178,548.74</b>
<b>OVERALL TOTAL</b>	<b>150,086.51</b>	<b>-38,417.35</b>	<b>-188,503.86</b>

*Some projects deferred to next year*  
*Snow*  
*Commodities 5869.65*  
*Contractual 1485.76*  
*Personnel 7405.52*  
*14760.93*  
*Estimate of savings due to light snow season*

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GA Budget

Revenue 790

Expense 5700

Deficit 4910 Page 1

## Historical Budget

4/1/2022 through 3/31/2023 Using TF+GA Budgets

3/12/2023

Category	Actual	2023 Budget	Difference
<b>INCOME</b>	<b>94,118.41</b>	<b>87,190.00</b>	<b>6,928.41</b>
Gen Assist Revenue	912.95	790.00	122.95
Interest	813.74	700.00	113.74
Property Tax	99.21	90.00	9.21
TF Revenue	93,205.46	86,400.00	6,805.46
Highway Super. Salary Reimb.	19,514.58	19,000.00	514.58
Interest & Dividends	445.07	400.00	45.07
Miscellaneous	0.00	0.00	0.00
Pers. Prop. Replacement Tax	8,111.22	3,000.00	5,111.22
Property Tax	60,134.59	59,000.00	1,134.59
Rents Received	5,000.00	5,000.00	0.00
<b>EXPENSES</b>	<b>71,418.64</b>	<b>91,300.00</b>	<b>19,881.36</b>
Gen Assist Expenditures	590.25	5,700.00	5,109.75
Admin	75.25	0.00	-75.25
Contractual Services	0.00	0.00	0.00
Contingencies	0.00	2,000.00	2,000.00
Home Relief	515.00	3,700.00	3,185.00
Contractual Services	515.00	3,700.00	3,185.00
Shelter	515.00	3,200.00	2,685.00
TF Expenditures	70,828.39	85,600.00	14,771.61
Admin	70,828.39	82,600.00	11,771.61
Capital Outlay	0.00	3,000.00	3,000.00
Commodities-Supplies	0.00	500.00	500.00
Office Supplies	0.00	0.00	0.00
Contractual Services	4,295.24	8,150.00	3,854.76
Accounting	1,011.12	2,050.00	1,038.88
Dues	336.94	400.00	63.06
Liability Insurance	2,884.00	3,000.00	116.00
Postage	63.18	200.00	136.82
Publishing	0.00	1,000.00	1,000.00
Other Expenditures	40.00	450.00	410.00
Miscellaneous	40.00	450.00	410.00
Personnel	66,493.15	70,500.00	4,006.85
Emp. Tax Withheld	0.00	0.00	0.00
Employment taxes	4,725.39	6,500.00	1,774.61
Salaries	61,767.76	64,000.00	2,232.24
Contingencies	0.00	3,000.00	3,000.00
<b>Net Difference:</b>	<b>22,699.77</b>	<b>-4,110.00</b>	<b>26,809.77</b>

See above

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# Historical Budget

4/1/2022 through 3/31/2023 Using R&B 2022-2023 FY Budget

3/13/2023

Page 1

Category	Actual	2023 Budget	Difference
<b>INCOME</b>	<b>476,224.37</b>	<b>460,151.63</b>	<b>16,072.74</b>
R&B Interest Income	90.30	60.00	30.30
R&B Maintenance Fees	0.00	0.00	0.00
R&B Miscellaneous Income	0.00	10,000.00	-10,000.00
R&B Property Tax	450,476.83	449,999.38	477.45
R&B Replacement Tax	24,550.24	0.00	24,550.24
R&B TOIRMA Dividend	1,107.00	92.25	1,014.75
<b>EXPENSES</b>	<b>514,641.72</b>	<b>965,491.96</b>	<b>450,850.24</b>
R&B Admin - Personnel	19,514.58	24,999.96	5,485.38
R&B Admin Capital Outlay	0.00	500.00	500.00
R&B Admin Commodities	702.10	1,000.00	297.90
R&B Admin Contractual Services	19,561.51	27,200.00	7,638.49
R&B Admin Other	213.21	2,500.00	2,286.79
R&B Maint Capital Outlay	90,925.00	100,000.00	9,075.00
R&B Maint Commodities	25,477.23	73,500.00	48,022.77
R&B Maint Contractual Services	350,368.76	685,791.96	335,423.20
R&B Maint Other	0.00	0.00	0.00
R&B Maint Personnel	7,879.33	50,000.04	42,120.71
<b>Net Difference:</b>	<b>-38,417.35</b>	<b>-505,340.33</b>	<b>466,922.98</b>

Spent  $\approx$  50% of budget  
 due to back log of projects  
 with contractors

SR 15

# Township and Road District Checklist

2023 Township Calendar

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All dates re: Public Hearings for BUDGET and APPROPRIATION ORDINANCES are dates often used by many townships and road districts. Many townships and road districts adopt their budgets in February or March before their fiscal year begins. You do, however, have until the end of the first quarter of the fiscal year to hold your hearings and adopt the budget.

Checklist dates are now available on the Events Calendar at [toi.org](http://toi.org)

03/01/23	<b>Last day to Request Agenda Item</b>	60 ILCS 1/30-10	Last day for any 15 or more registered voters in the township to request an agenda item for consideration by the electors at the annual meeting by giving written notice of a specific request to the township clerk.
03/27/23	<b>Annual Town Meeting Agenda</b>	60 ILCS 1/30-10	Not less than 15 days before the annual meeting, the township board shall adopt an agenda for the annual meeting. Agenda must include any elector items properly submitted by March 1 <sup>st</sup> prior to the annual meeting. Agenda must be included in the meeting notice that is approved by the township board.
03/27/23	<b>Annual Township Meeting Notice</b>	60 ILCS 1/30-10	Clerk must post notice of annual town meeting in 3 most public places at least 15 days before meeting. If an English language newspaper is published in township, then notice must also be published in the newspaper. Notice must include agenda approved by the township board. Meeting must be after 6:00 p.m.
03/31/23	<b>Fiscal Year Ends*</b>	50 ILCS 330/3	Last day of fiscal year for most townships, road districts, and multi-township assessment districts. However, board of trustees may change fiscal year.
04/01/23	<b>Fiscal Year Starts*</b>	50 ILCS 330/3	1st day of fiscal year for most townships, road districts, and MTADs. However, board can change the fiscal year.
04/01/23	<b>Notice of Meetings (Open Meetings Act)</b>	5 ILCS 120/2.02	Board must post public notice of its schedule of regular meetings at the beginning of the fiscal year or calendar year. The notice shall state the regular dates, times, and places. Make schedule available to any news outlet that has filed an annual request for such notice.
04/01/23	<b>Monthly Report to County Engineer</b>	605 IL CS 5/6-201.13	Within 30 days after issuing warrants the highway commissioner reports to the county engineer a list of such warrants showing where money is spent, for what purpose, and the amount expended. Use DCEO Form #39 or design own form. <b>Report is due each month.</b>
04/09/23	<b>Financial Statement</b>	60 ILCS 1/70-15	Clerk posts a copy of the Supervisor's Annual Financial Statement at the meeting room two days before annual town meeting. The clerk no longer has to read the statement aloud as long as copies are made available.
04/09/23	<b>Financial Statement</b>	60 ILCS 1/70-15	Supervisor files Annual Financial Statement with the clerk. Although the law states that the statement shall be prepared within 30 days before the annual town meeting, it must be completed to enable the clerk to post it 2 days before the annual town meeting. Use DCEO Form #6 or your own form. Statement is not required to be published in a newspaper.

04/10/23	<b>Highway Commissioner's Report</b>	605 ILCS 5/6-201.15	Highway commissioner in <b>single township road district</b> must prepare an annual report to the board of trustees within 30 days before the annual town meeting. Use DCEO Form #38 or your own form. Report is not required to be published in a newspaper.
04/10/23	<b>Annual Accounting</b>	60 ILCS 1/70-30	Supervisor accounts to board for all money received and disbursed during fiscal year. Accounting must be within 30 days before the annual town meeting.
04/11/23	<b>Annual Town Meeting</b>	60 ILCS 1/30-5	The Annual Town Meeting shall be held on the second Tuesday of April. Meeting must be after 6:00 p.m. Whenever this date conflicts with the celebration of Passover or Ramadan, the township board <b>may</b> postpone the annual town meeting to the first Tuesday following the last day of Passover or Ramadan.
04/30/23	<b>District Treasurer's Report*</b>	605 ILCS 5/6-205	Last day for road district treasurer to submit an itemized statement of receipts and disbursements to highway commissioner. Statement must be submitted within 30 days from end of the fiscal year. Use DCEO Form #37 or your own form. Statement is not required to be published in a newspaper.
05/01/23	<b>Statement of Economic Interest</b>	5 ILCS 420/4A-101 5 ILCS 420/4A-105	Elected and certain appointed officials must file a Statement of Economic Interest with county clerk by May 1st of each year. Persons appointed to fill vacancies must also file statements at time of appointment.
05/30/23	<b>Budget Notice*</b>	50 ILCS 330/3 60 ILCS 1/80-60	Last day to publish a notice announcing budget hearings and that the tentative budgets are available for inspection. Separate township and road district notices must be published at least 30 days before hearings in a newspaper published in the township. If there is no township newspaper, post in five of the most public places in township.
05/30/23	<b>Budget Inspection*</b>	50 ILCS 330/3 60 ILCS 1/80-60	Last day for clerk to make tentative budgets available for public inspection. Tentative budgets must be prepared and made available for inspection at least 30 days before hearings. It is the duty of clerk to arrange for the public hearings.
06/30/23	<b>Budget Hearing &amp; Adoption*</b>	50 ILCS 330/3 605 ILCS 5/6-501	Last day to conduct budget hearings and adopt township and road district budgets. Budgets may be adopted before or during the first quarter of the fiscal year. <b>(Do not adopt at the annual town meeting.)</b> The township budget may be adopted at the public hearing. The road district budget <b>shall</b> be adopted at the public hearing.
07/30/23	<b>Budget Filing*</b>	35 ILCS 200/18-50	Last day to file certify budget and revenue sources with county clerk if budget is adopted at end of June. Must be filed with county clerk within 30 days of adoption. Therefore, filing deadline varies with the date of adoption. Clerk certifies the budget and supervisor certifies the revenue sources.
09/27/23	<b>Fiscal Responsibility Report Card*</b>	35 ILCS 200/30-30	Last day to file Fiscal Responsibility Report Card; shall submit within 180 days of the conclusion of the fiscal year. The Annual Financial Report meets this requirement. See reference above.
09/27/23	<b>Comptroller's Report*</b>	50 ILCS 310/3 50 ILCS 310/6	Last day to file Annual Financial Report with state comptroller's office and county clerk. Must be filed within 6 months from end of fiscal year. The report also serves as the Fiscal Responsibility Report Card.
09/30/23	<b>Annual Treasurer's Report Completed*</b>	30 ILCS 15/1	Last day for the supervisor to prepare combined Annual Treasurer's Report for township and road district. Report must be completed within 6 months from end of fiscal year, sworn to and filed with county clerk.

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09/30/23	<b>Annual Treasurer's Report Published*</b>	30 ILCS 15/2 60 ILCS 1/70-30	Last day to publish Annual Treasurer's Report in an English language newspaper. Must be published within 6 months from end of fiscal year and filed with county clerk's office. Supervisor must provide each board member with copy of report as soon as possible after filing. <b>However, such publication requirement shall not apply to any county funds or county offices or funds or offices of other units of local government when an audit of such funds or offices has been made by a certified public accountant and a report of such audit has been filed with the appropriate county board or county clerk and a notice of the availability of the audit report has been published one time in an English language newspaper published in the town, district, or municipality in which that public officer holds his or her office, or, if no newspaper is published in such town, district, or municipality, then in a newspaper printed in the English language published in the county in which that public officer holds his or her office. The notice of availability shall include, at a minimum, the time period covered by the audit, the name of the firm conducting the audit, and the address and business hours of the location where the audit report may be publicly inspected.</b>
09/30/23	<b>Audit</b>	50 ILCS 310/6 60 ILCS 1/80-20	Last day for townships to file CPA audit with state comptroller's office and county clerk. Townships receiving revenues of \$850,000 or more for a fiscal year, exclusive of road district funds, must have CPA audit within 6 months from end of fiscal year. Townships receiving revenues of less than \$850,000 for a fiscal year, exclusive of road district funds, may have a 3-member independent audit committee instead of CPA audit. Committee audit must be filed with county clerk within 6 months from end of fiscal year. <b>CPA audit required at end of supervisor's term or if vacancy occurs anytime in the position of supervisor.</b>
09/30/23	<b>Audit</b>	50 ILCS 310/6	Last day for road districts to file CPA audit with state comptroller's office and county clerk. Road districts receiving revenues of \$850,000 or more for a fiscal year must have a CPA audit within 6 months from end of fiscal year.
12/05/23	<b>Last Day to Determine Tax Levy for Truth in Taxation</b>	35 ILCS 200/18-60 35 ILCS 200/18-70	Last day for board of trustees to determine (estimate) property tax levy to comply with Truth in Taxation law. Highway commissioner determines levy for road district. Must determine levies at least 20 days before adoption. Basis for 5% computation and whether notices and hearings are necessary.
12/19/23	<b>Last Day for Truth in Taxation Notice</b>	35 ILCS 200/18-80	Last day notice of Truth in Taxation hearing can appear in newspaper. Notice must be in newspaper not more than 14 days or less than seven days prior to date of hearings.
12/26/23	<b>Last Day to Hold Truth in Taxation Hearing, Adopt &amp; File Tax Levies</b>	35 ILCS 200/18-90	Last day to hold Truth in Taxation hearing, adopt and file township and road district certificates of levy, tax levies, and Certificate of Compliance for Truth in Taxation law with county clerk.

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\*Assumes fiscal year begins April 1



# Get ready for Annual Town Meeting April 11

For annual meetings, the law requires that the Township Board adopt an agenda at least 15 days before the meeting. Voters may request an agenda item for consideration by giving written notice of a specific request to the Township Clerk no later than March 1 before the annual meeting. Items not on the published agenda may **NOT** be considered or added to the agenda at the meeting.

**Annual Town Meeting Notice**—Notice of the time and place of holding the annual township meeting shall be given by the township clerk (or in the clerk's absence, the supervisor, assessor, or collector) by posting written or printed notices in three of the most public places in the township **at least 15 days before the meeting and, if there is an English language newspaper published in the township, by at least one publication in that newspaper before the meeting.**\* The notice **shall** set forth the agenda for the meeting.

**Agenda**—Not less than 15 days before the annual meeting, the township board shall adopt an agenda for the annual meeting. Any 15 or more registered voters in the township may request an agenda item for consideration by the electors at the annual meeting by giving written notice of a specific request to the township clerk no later than March 1 prior to the annual meeting. The agenda published by the township board shall include any such request made by voters **if** the request is relevant to powers granted to electors under the Township Code.

**Additional Agenda Items**—Any matter or proposal not set forth in the published agenda shall not be considered at the annual meeting other than advising that the matter may be considered at a special meeting of the electors at a later date.

**Supervisor's Annual Financial Statement**—It is the duty of the Township Clerk to post a copy of the supervisor's annual financial statement at the place of holding the Annual Town Meeting. This **MUST** be done at least 2 days before the Annual Town Meeting is held.

**Annual Town Meeting Day**—No Annual (or special) Town Meeting may begin before 6:00 p.m. The Township Clerk, if he/she is present, shall call the meeting to order. After this, the clerk shall call for nominations for a Moderator and the electors present will elect someone to serve as Moderator. Before the Moderator enters the duties of office, he/she shall take the oath of office administered by the Township Clerk.

**Please note:** The Township Clerk is the **ONLY** township official acting in **ANY** official capacity at the Annual (or special) Town Meeting. Everyone else present, regardless if they are an elected official or not, are there as electors (voters) and each have an equal vote in each matter voted upon.

**Voting at Annual Town Meeting**—Only registered voters of the township may vote at the annual (or special) town meeting. The township clerk therefore must obtain a list of the township's registered voters from the county clerk prior to the meeting being held. This list must be used to establish who is or isn't a registered voter and able to participate in the meeting.

**Minutes of Annual (or Special) Town Meeting**—After a moderator is elected, the Township Clerk acts as clerk of the meeting and keeps an accurate record of the proceedings at the meeting. The minutes shall be signed by the Township Clerk and the Moderator of the meeting.

**Financial Statement**—It is the duty of the township clerk to read aloud **OR** provide a copy of the unaudited statement of the annual financial statement of the township supervisor to the electors at the annual town meeting.

**Powers of Electors**—There are many powers that the electors **MAY** take at the Annual (or special) Town Meeting. The following page lists all of those powers. You might keep this list of powers available for your annual town meeting.

**\*The last day to publish/post the notice is March 27, 2023.**

## The Electors Present at the Annual Town Meeting Have the Power To:

1. Take all necessary measures and give directions for the exercise of their corporate powers. (60 ILCS 1/30-25)
2. To fix the hour at which town meetings shall be held. (60 ILCS 1/30-30)
3. To spend monies for preparation of a detailed property record system. (60 ILCS 1/30-45)
4. Make orders for the purchase and sale of property. (60 ILCS 1/30-50)
5. May declare property of the township to be surplus for purposes of donating the property to a historical society or other not-for-profit corporation. (60 ILCS 1/30-53)
6. To authorize the township board of trustees to appropriate monies in excess of the sum provided in the Public Graveyards Act, for the purpose of putting any old, neglected graves and cemeteries in the township in a cleaner and more respectable condition. (60 ILCS 1/30-60)
7. Provide for the decoration and maintenance of graves of persons who at any time served in the armed forces of the United States which are within the township. (60 ILCS 1/30-65)
8. Provide space in any township building for courtroom and office use by Circuit Court. (60 ILCS 1/30-70)
9. To authorize the township board of trustees to exercise the powers conferred by the "Township Zoning Act". (60 ILCS 1/30-75). This does not apply in any county where a county zoning ordinance or resolution is in effect.
10. Offer premiums and take such action as shall induce the planting and cultivating of trees along the highways in the town and protect and preserve trees standing along or on highways, and purchase, plant, and cultivate along the streets and highways in the township. (60 ILCS 1/30-85)
11. Make rules and regulations for ascertaining the sufficiency of all fences in the town and determine what shall be a lawful fence within the town; except as otherwise provided by law. (60 ILCS 1/30-90)
12. Prohibit animals from running at large. (60 ILCS 1/30-95)
13. Establish and maintain pounds where deemed necessary. (60 ILCS 1/30-100)
14. Impound animals. (60 ILCS 1/30-110)
15. Construct and keep in repair public wells or other watering places and regulate the use thereof. (60 ILCS 1/30-115)
16. Prevent the deposit of night soil, garbage, or other offensive substances within the limits of the town. This section does apply to refuse disposal facilities regulated by the Illinois State Department of Public Health and the county in which the facilities are located. (60 ILCS 1/30-120)
17. To adopt ordinances regulating standing or parking of recreational vehicles on township roads within each township. (60 ILCS 1/30-125)
18. Declare inoperable motor vehicles a nuisance. (60 ILCS 1/30-130)
19. Authorize the licensing and regulation and direct the location of all places of business of purchasers, traders, and dealers in junk, rags, and any secondhand article, including motor vehicles, except in cities, villages, and incorporated towns in such township which, by ordinance, provide for such licensing, regulation, or places of location. (60 ILCS 1/30-135)
20. Regulate hawkers, peddlers, pawnbrokers, itinerant merchants, and transient vendors. (60 ILCS 1/30-140)
21. If a township is not included in the mental health district organized under the community mental health act, the electors may authorize the board of trustees to provide mental health services (including service for the alcoholic and the drug addicted, and for persons with intellectual disabilities) for residents of the township by disbursing funds if available by contracting with mental health agencies approved by the Department of Human Services, alcoholism treatment programs licensed by the Department of Public Health, and treatment facilities and other services for substance use disorders approved by the Department of Human Services. To be eligible to receive township funds, an agency, program, facility, or other service provider must have been in existence for more than one year and must serve the township area.
22. In counties having less than 1,000,000 inhabitants, to authorize the board of trustees to contract with one or more incorporated municipalities lying wholly or partly within the boundaries of such township, or with the county within which the township is located, to furnish police protection in the area of such township that is not within the incorporated area of any municipality having a regular police department. (60 ILCS 1/30-150)
23. Authorize contracts with county sheriff to furnish police protection in unincorporated areas. (60 ILCS 1/30-155)
24. In counties having a population of 1,000,000 or more, to authorize the board of trustees to contract with one or more municipalities in the township or with the county within which the township is located to furnish police protection in the unincorporated area of the township. The board of trustees may declare the unincorporated area of the township a special police district for tax purposes, proof of which authorizes the county clerk to extend a tax upon the special police district in the amount specified in the annual town tax levy, but not to exceed a rate of .10% of the value of taxable property as equalized or assessed by the Department of Revenue. (60 ILCS 1/30-160)
25. Authorize fire protection in unincorporated areas. (60 ILCS 1/30-165)
26. To authorize the board of trustees to contract for the furnishing of mosquito abatement services in the unincorporated areas of the township. (60 ILCS 1/30-170)
27. To authorize the supervisor to file an application for the township and all other bodies politic established by or subject to the control of the electors to participate in the Illinois Municipal Retirement Fund. (60 ILCS 1/30-180)
28. Allow for voters at the Annual Town Meeting to transfer funds from one or more funds to other or different funds, or to the general road and bridge fund or any fund raised by taxation or bonds for road and bridges. (60 ILCS 1/30-185 and 1/245-5)
29. Make all such by-laws, rules, and regulations deemed necessary to carry into effect the powers herein granted and may impose fines deemed proper, except when a fine or penalty is already allowed by law. No offense shall be classified in excess of a petty offense. (60 ILCS 1/30-190)
30. Apply all penalties, when collected, in such manner as may be deemed most to the interests of the township. (60 ILCS 1/30-195)
31. By a vote of the majority of electors present at a town meeting, the electors may authorize that an advisory question of public policy be placed on the ballot at the next regularly scheduled election in the township. The township board shall certify the question to the proper election officials, who shall submit the question in accordance with the general election law. (60 ILCS 1/30-205)
32. Adopt revised tax schedule for town purposes. (60 ILCS 1/235-5 and 1/235-10)
33. Increase tax rate for road purposes. (605 ILCS 5/6-504)
34. Tax for construction of bridge at joint expense of county and road district and obtain aid from county. (605 ILCS 5/6-508)
35. Request referendum to issue bonds for road purposes. (605 ILCS 5/6-510)
36. Petition for road or road improvements. (605 ILCS 5/6-601)
37. Request referendum to repeal special tax for road purposes. (605 ILCS 5/6-617)
38. Authorize the use of permanent road funds, general road and bridge funds, or town funds for the purpose of collecting, transporting, and disposing of brush and leaves. Allow general road and bridge or town funds to also be used for the purpose of providing disaster relief and support services approved by the township board of trustees at a regularly scheduled or special meeting. (60 ILCS 1/30-117)

# THE TOWNSHIP OFFICIALS OF ILLINOIS RECOMMENDED PROCEDURES FOR COMPLIANCE WITH THE DECENNIAL COMMITTEES ON LOCAL GOVERNMENT EFFICIENCY ACT

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By Jerry Crabtree, Executive Director of TOI and Keri-Lyn J. Krafthefer, Ancel Glink, P.C.

**O**n June 10, 2022, Governor Pritzker signed the Decennial Committee on Local Government Efficiency Act, 50 ILCS 70/1 into law. This law requires Illinois townships, road districts, and multi-township assessment districts to convene a committee to study and report on local government efficiency. There are certain actions your entity must take to begin compliance with this law by no later than June 10, 2023.

## WHO DOES THIS APPLY TO?

This new law applies to all township-related governing bodies (Townships, Road Districts, and Multi-Township Assessment Districts). It also applies to all other units of local government that levy taxes but excludes municipalities and counties.

## WHAT DO WE HAVE TO DO?

Under this law, you must:

1. Form a committee to study local efficiencies and meet for the first time no later than June 10, 2023;
2. Have the committee meet at least three times;
3. Prepare a written report with recommendations (if any) on
  - a. Efficiencies; and
  - b. Increased accountability;
4. File the report with the county board

## WHO HAS TO BE ON THE COMMITTEE?

Section 10(b) of the Act specifies that the committee's membership shall include the elected or appointed members of the governing board (for townships, that means the Supervisor and Trustees). In addition, it must include any executive employee/officer of the Township (such as a Township administrator or manager), or "other township officers." The committee includes at least two (2) Township residents appointed by the Supervisor, who can also appoint others to serve on the committee. Meetings are chaired by the Township Supervisor or his/her designee. Committee members are not compensated but can be reimbursed for any committee-related expenses.

*plus clerk  
& road comm  
missioner*

## WHAT DOES THE COMMITTEE HAVE TO DO?

The Committee is required to meet at least three (3) times, with the first meeting occurring no later than June 10, 2023. The Committee meeting can be the same day as your township board meeting. It can even be a part of your regular township board meeting, provided you list the committee meeting as a part of your agenda and have

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a majority of the committee members present. All other requirements of the Open Meetings Act (notice, minutes, etc.) also apply to these committee meetings.

## WHAT NEEDS TO HAPPEN AT THESE COMMITTEE MEETINGS?

The committee must "summarize its work and findings within a written report, which shall include recommendations in respect to increased accountability and efficiency and shall provide the report to the county board in which the governmental unit is located no later than 18 months after the formation of the committee." 50 ILCS 70/25. The goal is for the Committee to study and report on local government efficiencies. Ultimately, this can be as simple or complex as you make it. We recommend the following:

**First meeting:** This meeting would essentially be an "organizational" meeting. Identify committee members, set deadlines for next steps, designate different committee members to compile information and identify efficiencies your government currently has in place, and whether there are increased opportunities for efficiency and whether there are additional opportunities for accountability. This would include identifying any intergovernmental agreements you currently have in place, or whether there are additional opportunities for intergovernmental cooperation (sharing equipment, personnel, resources, etc.) Your committee can also discuss at this meeting whether the committee members want to gather and analyze information, or whether you want to employ specialists in public administration and governmental management or other consultants. Keep in mind, however, that this law is an unfunded mandate, so payment for anyone you hire will have to come from your existing funds. See the sample form report we have included so you can get a sense of the information you should be gathering.

**Second meeting:** We recommend that you use this meeting to take the information you have gathered and compile it into the report. You can identify any additional information you may need to prepare a final report.

**Third meeting:** We recommend that you finalize and approve the report at your third meeting.

Remember, there is a minimum of three meetings required. You can have as many meetings as you need or want, provided you have at least three. You can have these meetings throughout the year leading up to the report deadline, which is 18 months after your original committee meeting.

*suggest before or after regular meeting*

*New BUSINESS 7 11*

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**Additional Requirements:** At the end of each meeting, the committee must "conduct a survey of residents who attended asking for input on the matters discussed at the meeting." The easiest way to comply with this would be to simply poll the people present at the meeting while at the meeting, but the law also provides that the Committee can survey people by emailing them. (House Bill 4228 – modifying 50 ILCS 70/20).

**WHAT DO WE DO WITH THE REPORT ONCE WE HAVE PREPARED IT?**

Section 25 of the Act requires the Committee to provide its report to the county board.

**ROAD DISTRICTS**

House Bill 4228, which was passed by the Illinois General Assembly on January 5, 2023. This became P.A. 102-1136 on February 10, 2023 and provides that a highway commissioner of a township road district within a county with a population under 400,000 may form a joint committee with the Township for purposes of the Act, instead of convening separate committee meetings and preparing a separate

report. Joint Committee shall include: the Township Trustees; the Highway Commissioner; two (2) residents served by the township/road district appointed by the township supervisor with the consent of the board; one (1) resident appointed by the highway commissioner; Township Supervisor who serves as chair of the committee. The joint report consists of two (2) sections: Township Report and Road District Report.

**SAMPLE REPORT**

We have created a sample report which you may use, that accompanies this article. Your township is not required to use this form. Our hope is not that all townships have a "cookie cutter report," but that you seriously consider each of the topics specified. We have also included in this a checklist of policies that townships are required to have, as a reminder. In order to make sure that you properly comply with your government's obligations under this new law, we suggest that you have your legal counsel review this form to determine whether it is suitable for your township committee's purposes. TOI will make this form available on its website in a modifiable version.

**SAMPLE TOWNSHIP REPORT FOR COMPLIANCE WITH DECENNIAL COMMITTEES ON LOCAL GOVERNMENT EFFICIENCY ACT (For Townships Only)**

*A downloadable/printable copy is available at [toi.org](http://toi.org) in the download center, and will be mailed this spring to each individual township.*

**I. Unit of government submitting this report:**

NAME OF TOWNSHIP: \_\_\_\_\_

**Note:** Any local government that levies a tax, other than a municipality and county, must file this report. In road districts in counties with populations of less than 400,000 the highway commissioner can form a joint committee to prepare one combined report. See 50 ILCS 70/10(b-5). TOI has a separate recommended report form for a consolidated report, so do not use this form for a combined report of a township and road district. TOI also has a separate recommended report form for road districts and multi-township assessment districts.

**II. Information about our Township**

- A. We are located in \_\_\_\_\_ County.  
There are \_\_\_\_\_ townships in our county.
- B. The population of our Township is \_\_\_\_\_, as of the 2020 census.
- C. We have \_\_\_\_\_ employees of the Township (not including elected officials).
- D. We have \_\_\_\_\_ employees in our Road District (not including elected officials).
- E. Our annual budget for 2023 is: \$ \_\_\_\_\_.
- F. Our Township's equalized assessed valuation for 2023 is \$ \_\_\_\_\_.

**III. Information about Our Committee**

- A. **Committee Members:**  
Township Supervisor \_\_\_\_\_  
Township Trustee \_\_\_\_\_

- Township Trustee \_\_\_\_\_  
Township Trustee \_\_\_\_\_  
Township Trustee \_\_\_\_\_  
Township Resident \_\_\_\_\_  
Township Resident \_\_\_\_\_

**Note:** Per 50 ILCS 70/10(b), the committee membership must include all the elected or appointed members of the township board (Supervisor and Trustees) and two residents appointed by the Supervisor. The residents can be the Assessor, Highway Commissioner, Clerk or Collector, if you have one, or other residents of the Township, but these officials are not required to be on this Committee. The Supervisor may appoint more than two residents if deemed appropriate.

**B. Dates that our Committee Met (50 ILCS 70/20)**

- First (Organizational) Meeting (must occur prior to June 10, 2023):  
\_\_\_\_\_, 2023
- Second Meeting: \_\_\_\_\_
- Third Meeting: \_\_\_\_\_
- Additional Meetings (List All): \_\_\_\_\_

**IV. Programs Offered by our Township**

- A. Our Township offers the following services and programs: (List programs like general assistance, youth programs, senior programs, community programs, LIHEAP, etc. If not applicable, remove this).
- B. Other services/programs we could possibly provide: \_\_\_\_\_

**V. Social Service Agreements**

- A. We partner with the following not for profits to offer social services (list as many as you have): \_\_\_\_\_

**Entity:****Services Provided:**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

B. Our residents have benefitted from these agreements in the following ways:

C. We have considered possibly offering the following social services or the following additional potential partnerships:

**VI. Awards and Recognitions**

Our Township has received the following awards, distinctions, and recognitions: (List all).

**VII. Intergovernmental Agreements**

A. We partner with, or have Intergovernmental Agreements, with the following other Governments (list as many as you have):

**Entity:****Services Offered:**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

B. Our Township's efficiency has increased through intergovernmental cooperation in the following way (list cost savings, avoiding duplicated services, etc.):

**VIII. Review of Laws, Township Policies, Township Rules and Procedures, Township Training Materials, and other Documents**

We have reviewed the following, non-exhaustive list of laws, policies, training materials, and other documents applicable to the Township in order to evaluate our compliance and to determine if any of the foregoing should be amended.

- \_\_\_\_\_ State laws applicable to Townships, including, but not limited to the Township Code (60 ILCS 1)
- \_\_\_\_\_ Illinois Open Meetings Act (5 ILCS 120)
- \_\_\_\_\_ Policy on public comment
- \_\_\_\_\_ Designation of OMA officer (5 ILCS 120/1.05[a])
- \_\_\_\_\_ All of Elected Officials have completed OMA Training (5 ILCS 120/1.05[b])
- \_\_\_\_\_ Schedule of All Township Regular Meetings for Calendar or Fiscal Year (5 ILCS 120/2.03)
- \_\_\_\_\_ Illinois Freedom of Information Act (5 ILCS 140)
- \_\_\_\_\_ Designation of FOIA officer (5 ILCS 140/3.5[a])
- \_\_\_\_\_ FOIA Officer Training (5 ILCS 140/3.5[b])
- \_\_\_\_\_ Computation and Retention of FOIA Requests (5 ILCS 140/3.5[a])
- \_\_\_\_\_ Posting Other Required FOIA Information (5 ILCS 140/4[a]; 5 ILCS 140/4[b])
- \_\_\_\_\_ List of Types or Categories of FOIA Records under Township's Control (5 ILCS 140/5)
- \_\_\_\_\_ Periodic Meetings to Review Closed Meeting Minutes (5 ILCS 120/2.06[d])

- \_\_\_\_\_ IMRF Total Compensation Postings (5 ILCS 120/7.3)
- \_\_\_\_\_ Designation of Whistleblower Auditing Official (50 ILCS 105/4.1)
- \_\_\_\_\_ All of our Elected Officials have filed statement of economic interests (5 ILCS 420/4A-101; 5 ILCS 420/4A-101.5)
- \_\_\_\_\_ Sexual harassment prevention training (775 ILCS 5/2-109[C])
- \_\_\_\_\_ Our Intergovernmental Agreements
- \_\_\_\_\_ Our Social Service Agreements or Contracts
- \_\_\_\_\_ Our budget and financial documents
- \_\_\_\_\_ State Ethics Laws, including, but not limited to the State Officials and Employees Ethics Act (5 ILCS 430/1-1)
- \_\_\_\_\_ Our budget and financial documents
- \_\_\_\_\_ Reports on government efficiency, including "Local Government Efficiency and Size in Illinois: Counting Tax Revenues, Not Governments" by Wendell Cox (2016); "Local Democracy and Townships in the Chicagoland Area," by Wendell Cox, (January 2012).
- \_\_\_\_\_ Others (List Below or Attach):

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**IX. What Have We Done Well?** (List any budget/levy freezes or reductions in the past decade; list new programs or services offered to residents over the past decade; list any ethics ordinances adopted; timely FOIA compliance; responsiveness to public; list any new intergovernmental agreements or social services offered; list any increase in number of township residents served, etc.)

**X. What Inefficiencies Did We Identify/What Are our Next Steps?****XI. What Can We Do Better or More Efficiently?****XII. Studies on Governmental Efficiencies**

In preparing this report, we reviewed several studies on local government efficiency. These studies show that:

- The average local government in Illinois serves 1800 residents compare to the national median of 2850 individuals.
- Most townships in Illinois have no bonded indebtedness. Together with road districts they are an integral element of local democracy. Township expenditures have grown at a lower rate than those of any other level of government since 1992.
- Townships have lower labor costs and employee mostly part time employees.

**XIII. Our Committee's Recommendations regarding Increased Accountability and Efficiency:**

Note: This Report must be filed with your County no later than 18 months after your first committee meeting.

Submitted by: \_\_\_\_\_

Chairman, Decennial Efficiency Committee of \_\_\_\_\_ Township

**Visit [toi.org](http://toi.org) to download this form.**

NB #3

# **Wauponsee Township Board Meeting Agenda March 15, 2023 at 7:00 PM Township Road District Office**

1. Call Meeting to Order  
Pledge of Allegiance
2. Public Comment/ Statements
3. Approval of Minutes
4. Approval of Claims
5. Reports  
Supervisor's  
Highway Commissioner's  
Clerk's
6. Unfinished Business
7. New Business  
Decennial Committee  
Annual Town Meeting Agenda  
Annual calendar of meetings
8. Other Items
9. Adjournment

**Next Meeting: April 11, 2023**